

IN THE SPECIFICATION

**Please amend the paragraph [0023] at page 7, lines 11-25, as follows:**

[0023] If the upper side of the substrate is fibrous, in particular formed to be fine fibrous, then it is advantageous if the bonding layer is arranged predominantly in the region of the fibre ~~peaks~~ tips so that hollow spaces which cause a pump effect are kept free between these fibre peaks, when loading the substrate provided with such finish. It has been shown that in this case a sufficient bonding between the fibrous surface of the substrate and the finish is achieved whereby the required high air and water permeability, in particular also due to the mentioned pump effect, is ensured. This pump effect causes that, when applying a pressure on the finish, for example by seating on a seat provided with a finish substrate, the finish is pressed together, and on pressure relief of the finish a suction effect is created whereby moisture is rapidly absorbed by the substrate. When using leathers with upper surface errors as substrates the advantage also exists that these are not any longer visible in the case of finished leather because the upper side of the substrate is polished for achieving a high air and water vapour permeability in combination with the pump effect.

**Please amend the paragraph [0026] at page 8, lines 15-19, as follows:**

[0026] According to a further characteristic of the invention the synthetic dispersion can contain ~~micro~~ hollow spheres microspheres with a diameter of less than 21  $\mu\text{m}$ , which form small drops interiorly containing a gas, at the upper side of the substrate and thereby prevent further penetration of the applied synthetic dispersion into the substrate.

**Please amend the paragraph [0036] at page 10, lines 19-26, as follows:**

[0036] In accordance with the invention a strong synthetic woven or knitted fabric with protruding fibres, which preferably has a weight per unit area of more than 250  $\text{g/m}^2$  is

provided on the side of the substrate opposite to the upper side, in particular the ~~fresh~~ flesh side in order to provide more volume to the finished substrate and to create its visible side more gripping friendly. The adhesive bonding between this woven or knitted fabric and the substrate takes place thereby that only between the fibres an adhesive effect is produced. This woven or knitted fabric can be covered by way of a thin coating.

**Please amend the paragraph [0070] at page 20, lines 13-16, as follows:**

[0070] The ~~fresh~~ flesh side 19 of the leather 17 in the embodiment shown in Figure 8 is provided with a strongly grid like synthetic woven or knitted texture 21 with projecting fibres, which can be covered by way of a thin coating 20. Thereby more volume is provided to the finished leather.

**Please amend the paragraph [0071] at page 20, lines 17-19, as follows:**

[0071] The bonding between the ~~fresh~~ flesh side and the woven or knitted fabric takes place by means of an adhesive, such that an adhering effect is produced only between the fibres.